

## Delegation Order 4-25 (Rev. 2)

Effective: October 18, 2008

- (1) **[Supplements Delegation Order No. 97] Settlement Offers, Closing Agreements, and Settlement Agreements under Section 6224(c) in Cases with Technical Advisor (TA) Program Issues and Appeals Technical Guidance Program (Compliance Coordinated and Appeals Coordinated) Issues.**
- (2) **Authority:** To review and approve proposed settlements of TA coordinated issues and Appeals Technical Guidance (Compliance coordinated) issues for which Appeals has approved settlement guidelines or approved settlement ranges or positions, together with any related closing agreement, settlement agreement under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment. Review and approval will occur prior to finalization and be evidenced by the execution of a Form 5701S, Notice of Proposed Adjustment (as amended), delineating the settlement offer.
- (3) **Delegated to:** Appeals Technical Guidance Coordinators assigned to the coordinated issue in combination, as appropriate, with: Technical Advisor assigned to the coordinated issue and Large and Mid-Size Business (LMSB) Team Managers with case jurisdiction; Technical Advisor assigned to the coordinated issue and Small Business/Self-Employed (SB/SE) Territory Managers, Group Managers or Technical Services Managers, SB/SE Compliance Services Operations or Dept. Managers; Tax Exempt and Government Entities (TE/GE) Group Managers or Team Managers; Wage and Investment (W&I) Directors, Accounts Management, Field Compliance Services, or Submission Processing; Campus Department Managers - W&I Compliance Services Managers.
- (4) **Redelegation:** This authority may not be redelegated.
- (5) **Authority:** To review and approve proposed settlements of Appeals Coordinated Issues (ACI) for which Appeals has approved settlement guidelines or approved settlement ranges or positions, together with any related closing agreement, settlement agreement under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment

Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment. Review and approval will occur prior to finalization and be evidenced by the execution of a Form 5701S, Notice of Proposed Adjustment (as amended), delineating the settlement offer.

- (6) **Delegated to:** Appeals Technical Guidance Coordinators assigned to the coordinated issue in combination, as appropriate, with: Technical Advisor assigned to the coordinated issue and LMSB Team Managers with case jurisdiction; Technical Advisor assigned to the coordinated issue and SB/SE Territory Managers, Group Managers, or Technical Services Managers, SB/SE Compliance Services Operations or Department Managers; TE/GE Group Managers or Team Managers; W&I Directors, Accounts Management, Field Compliance Services, or Submission Processing; Campus Department Managers - W&I Compliance Services Managers.
- (7) **Redelegation:** This authority may not be redelegated.
- (8) **Authority:** To accept settlement offers on coordinated issues in the TA Program and the Appeals Technical Guidance Program (Compliance Coordinated and Appeals Coordinated) after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer.
- (9) **Delegated to:** LMSB Team Managers; SB/SE Territory Managers, Group Managers, or Technical Services Managers; SB/SE Compliance Services Operations or Department Managers; W&I Campus Department Managers; TE/GE Group Managers or Team Managers for cases under their respective jurisdictions.
- (10) **Redelegation:** This authority may not be redelegated.
- (11) **Authority:** To execute closing agreements, settlement agreements under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment, to effect any final settlement reached on TA coordinated issues and Appeals Technical Guidance Program (Compliance and Appeals coordinated) issues after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer.
- (12) **Delegated to:** LMSB Team Managers; SB/SE Territory Managers, Group Managers, or Technical Services Managers; SB/SE Compliance Services

Operations or Department Managers; W&I Campus Department Managers; TE/GE Group Managers or Team Managers for cases under their respective jurisdictions.

- (13) **Redelegation:** This authority may not be redelegated.
- (14) The following authorities relating to Settlement Offers, Closing Agreements and Settlement Agreements under section 6224(c) apply only to specific coordinated issues designated by the Chief, Appeals.
- (15) **Authority:** To review and approve proposed settlements of TA coordinated issues and Appeals Technical Guidance (Compliance coordinated) issues for which Appeals has approved settlement guidelines or approved settlement ranges or positions, together with any related closing agreement, settlement agreement under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment. The approval authority here is expressly limited to accepting resolutions within the Appeals prescribed range or position. Review and approval will occur prior to finalization and be evidenced by the execution of a Form 5701S, Notice of Proposed Adjustment (as amended), delineating the settlement offer.
- (16) **Delegated to:** Technical Advisor assigned to the coordinated issue and LMSB Team Managers with case jurisdiction; Technical Advisor assigned to the coordinated issue and SB/SE Territory Managers, Group Managers, or Technical Services Managers, SB/SE Compliance Services Operations or Department Managers; TE/GE Group Managers or Team Managers; W&I Directors, Accounts Management, Field Compliance Services, or Submission Processing; Campus Department Managers - W&I Compliance Services Managers.
- (17) **Redelegation:** This authority may not be redelegated.
- (18) **Authority:** To review and approve proposed settlements of Appeals Coordinated Issues (ACI) for which Appeals has approved settlement guidelines or appeals settlement ranges or positions, together with any related closing agreement, settlement agreement under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax

and Offer of Acceptance of Overassessment. Review and approval will occur prior to finalization and be evidenced by the execution of a Form 5701S, Notice of Proposed Adjustment (as amended), delineating the settlement offer.

- (19) **Delegated to:** Technical Advisor assigned to the ACI coordinated issue and LMSB Team Managers with case jurisdiction; Technical Advisor assigned to the ACI coordinated issue and SB/SE Territory Managers, Group Managers, or Technical Services Managers, SB/SE Compliance Services Operations or Department Managers; TE/GE Group Managers or Team Managers; W&I Directors, Accounts Management, Field Compliance Services, or Submission Processing; Campus Department Managers - W&I Compliance Services Managers.
- (20) **Redelegation:** This authority may not be redelegated.
- (21) **Authority:** To accept settlement offers on coordinated issues in the TA Program, and Appeals Technical Guidance Program (Compliance and Appeals Coordinated) after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer.
- (22) **Delegated to:** LMSB Team Managers; SB/SE Territory Managers, Group Managers, or Technical Services Managers; SB/SE Compliance Services Operations or Department Managers; W&I Campus Department Managers; TE/GE Group Managers or Team Managers, for cases under their respective jurisdictions. This authority applies regardless of the amount of liability to be compromised.
- (23) **Redelegation:** This authority may not be redelegated.
- (24) **Authority:** To execute closing agreements, settlement agreements under section 6224(c) and/or agreement Form 870-AD, Offer to Waiver Restrictions on Assessment and Collection of Tax; agreement Form 890-AD, Estate Tax Offer of Waiver of Restrictions on Assessment and Collection of Deficiency in Tax; and agreement Form 2504-AD, Excise or Employment Tax-Offer of Agreement to Assessment and Collection of Additional Tax and Offer of Acceptance of Overassessment, to effect any final settlement reached on TA coordinated issues and Appeals Technical Guidance Program (Compliance and Appeals coordinated) issues after the appropriate coordinators, advisors and managers have reviewed and approved the settlement offer.
- (25) **Delegated to:** LMSB Team Managers; SB/SE Territory Managers, Group Managers, or Technical Services Managers; SB/SE Compliance Services Operations or Department Managers; W&I Campus Department

Managers; TE/GE Group Managers or Team Managers, for cases under their respective jurisdictions.

- (26) **Redelegation:** This authority may not be redelegated.
- (27) **Sources of Authority:** [IRC § 6224\(c\)](#) and [IRC § 7121](#); [26 CFR 301.7121-1](#) and [26 CFR 301.7701-9](#)
- (28) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby affirmed and ratified. This order supersedes Delegation Order No. 4-25 (Rev.1).
- (29) Signed: Linda E. Stiff, Deputy Commissioner for Services & Enforcement